

Company Number: \_\_\_\_\_

## Gas Distribution Industry Operator Statement

Company Name: \_\_\_\_\_



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

## GENERAL INSTRUCTIONS

1. This operator's statement and all additional documentation apply to the calendar year ending December 31, 2010. You must submit this information to the Idaho State Tax Commission by April 30, 2011.

**Centrally Assessed Property Section  
Property Appraisal Bureau  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If you cannot provide the information, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or referenced supplemental pages.
4. If the space provided is insufficient, insert and number additional pages. You may use photocopies or computer-generated pages. For example, if you need to add pages to report your leased machines and equipment on page 15, number the pages 15A, 15B, 15C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If requested information has already been created, you may substitute copies of that information.
7. If you do not select an option for removing intangible personal property (page 13), Option A will become the default method. For example, investments in custom software are exempted as intangible personal property. Custom software is defined as  

... software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Include the following additional reports: the annual report to partners and stockholders, operating and financial year-end company report, and FERC Form 2 Annual Report page.
9. Please provide the five-year projections on page 6.
10. The taxpayer or an authorized agent must provide all information requested by the Idaho State Tax Commission. The taxpayer must provide correct and reliable information. If the requested information is not provided, the Tax Commission will assess the property as fairly and equitably as possible using the best information it possesses. The taxpayer will have no right to appeal such assessment. See Idaho Code section 63-404 and IDAPA Rule 35.01.03.404.06.

**If you have any questions about completing this form, please call our office at (208) 334-7722.**

# COMPANY INFORMATION

## Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-Mail Address		
Telephone Number		Fax Number

## Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

## Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

COST INDICATOR DATA					
Item	Account Number or Page Number	System		Idaho	
		Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
PLANT IN SERVICE					
Intangibles	301-303				
Production	325-347				
Extraction	350-364				
Transmission	365-371				
Distribution	374-387				
General Plant	389-399				
Experimental Plant	103				
Unclassified Plant					
Gas Plant Adjustments	116				
TOTAL PLANT IN SERVICE (Lines 1 through 9)					
OTHER PLANT					
Leased to Others	104				
Property Held for Future Use	105				
Construction Work in Progress	107				
Acquisition Adjustment	115				
Other Utility Plant	118				
Accumulated Depreciation	108				
Accumulated Amortization	111				
TOTAL UTILITY PLANT (Lines 10 through 17)					
Materials and Supplies					
Gas Stored - Current	164.1				
Gas Stored - Noncurrent	117				
Other Operating Assets (Attach details.)					
Noncapitalized Leases - Cost					
Other Gas Plant Adjustments - Net					

INCOME INDICATOR DATA					
Item	Account Number or Page Number	System		Idaho	
		Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
OPERATING REVENUES					
Residential Sales	480				
Commercial	481				
Public Authority	482				
Subtotal - Direct Revenues					
Sales for Resale	483				
Interdepartmental	484				
Provision for Rate Refund	496				
Miscellaneous Operating Revenues	485-495				
Gross Operating Revenue					
OPERATING EXPENSES					
Operation	401				
Maintenance	402				
Depreciation	403				
Amortization and Depletion	404-405				
Amortization Acquisition Adjustment	406				
Amortization Property Loss	407				
Taxes Other Than Income	408.1				
Federal Income Taxes	409.1				
Other/State Taxes	409.1				
Deferred Income Taxes					
Less Deferred Income Taxes	411.1				
Taxes Paid on CIAC					
Investment Tax Credit Adjustment Net	411.4				
Less Gain Disposal of Utility Plant	411.6				
Losses from Disposal of Utility Plant	411.7				
Total Operating Expenses					
NET UTILITY OPERATING INCOME (Line 9 minus line 25)					
OTHER INCOME AND DEDUCTIONS					
Revenue From Merchandise, Job, etc.	415				
Less Costs and Expenses of Merchandise, Job, etc.	416				
Revenues Non-Utility Operations	417				
Less Expenses Non-Utility Operations	417.1				
Non-Operating Rental Income	418				

INCOME INDICATOR DATE - (continued)					
Item	Account Number or Page Number	System		Idaho	
		Beginning Balance	Year-End Balance	Beginning Balance	Year-End Balance
Equity in Earnings of Sub Companies	418.1				
Interest & Dividend Income	419				
Allow Other Funds Used During Construction	419.1				
Miscellaneous Non-Operating Income	421				
Gain on Disposition of Property	421.1				
<b>Total Other Income</b>					
Loss on Disposition of Property	421.2				
Miscellaneous Amortization	425				
Miscellaneous Income Deductions	426.1-5				
<b>Total Other Income Deductions</b>					
Taxes Other Than Income	408.2				
Federal Income Taxes	409.2				
Income Taxes - Other	409.2				
Provision for Deferred Income Taxes	410.2				
Less Provision for Deferred Income Taxes	411.2				
Investment Tax Credit Adjustment - Net	411.5				
Less Investment Tax Credits	420				
<b>Total Other Taxes, Income, &amp; Deductions</b>					
Interest on Long-Term Debt	427				
Amortization of Debt Discount and Expenses	428				
Amortization of Loss on Reacquired Debt					
Less Amortization of Premium on Debt	429				
Less Amortization Gain on Reacquired Debt	429.1				
Interest on Debt to Associated Companies	430				
Other Interest Expense	431				
Less Allowance for Borrowed Funds During Construction	432				
<b>Net Interest Charges</b>					
Extraordinary Income	434				
Less Extraordinary Deductions	435				
<b>Net Extraordinary Items</b>					
Income Taxes - Federal and Other	409.3				
<b>Net Income</b>					

Five-Year Projections					
	20__	20__	20__	20__	20__
Operating Income					
Operating Cash Flows					
Capital Expenses					
If you have projections beyond the next five years, please provide this data on additional sheets.					
Remarks:					

COMMON STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other



PREFERRED STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

LONG-TERM DEBT	
(Include long-term debt that matures within one year.)	
1. Long-term debt	
2. Other long-term debt	
3. Total long-term debt	

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Debt Outstanding - All Companies

Company \_\_\_\_\_

Average Rating \_\_\_\_\_ S & P's \_\_\_\_\_ Moody's \_\_\_\_\_

[illegible]

Balance Sheet			
Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
OTHER PROPERTY AND INVESTMENTS			
Non-Utility Property	121		
Accumulated Provision for Depreciation and Amortization	122		
Investment in Associated Companies	123		
Investment in Subsidiary Companies	123.1		
Other Investments	124		
Special Funds	125-128		
CURRENT AND ACCRUED ASSETS			
Cash	131		
Special Deposits	132-134		
Working Funds	135		
Temporary Cash Investments	136		
Notes Receivable	141		
Customer Accounts Receivable	142		
Other Accounts Receivable	143		
Accumulated Provision for Uncollectible Accounts	144		
Notes Receivable from Associated Companies	145		
Accounts Receivable from Associated Companies	146		
Fuel Stock	151		
Fuel Stock Expense Undistributed	152		
Extracted Products (Gas)			
Liquefied Natural Gas Stored	164.2		
Liquefied Natural Gas Held for Processing	164.3		
Advances for Gas Exploration Development & Production	166		
Other Advances for Gas	167		
Interest and Dividends Receivable	171		
Rents Receivable	172		
Accrued Utility Revenues	173		
Miscellaneous Current and Accrued Assets	174		

Balance Sheet (continued)			
Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
DEFERRED DEBITS			
Unamortized Debt Expense	181		
Extraordinary Property Losses	182.1		
Unrecovered Plant & Regulatory Study Cost	182.2		
Preliminary Survey & Investigation Charges	183.1, 183.2		
Clearing Accounts	184		
Temporary Facilities	185		
Miscellaneous Deferred Debits	186		
Deferred Losses From Disposition of Utility Plant	187		
Research, Development & Demonstration Expenditures	188		
Unamortized Loss on Required Debt	189		
Accumulated Deferred Income Taxes	190		
Unrecovered Purchased Gas Costs	191		
Unrecovered Incremental Gas Costs	192.1		
Unrecovered Incremental Surcharges	192.2		
PROPRIETARY CAPITAL			
Capital Stock Subscribed	202, 205		
Stock Liability for Conversion	203, 206		
Premium on Capital Stock	207		
Other Paid-In Capital	208-211		
Installments Received on Capital Stock			
Less Discount on Capital Stock	213		
Less Capital Stock Expense	214		
Retained Earnings	215-216		
Unappropriated Undistributed Subsidiary Earnings	216.1		
Less Reacquired Capital Stock	217		
LONG-TERM DEBT			
Unamortized Premium on Long-Term Debt	225		
Less Unamortized Discount on Long-Term Debt	226		

Balance Sheet (continued)			
Title of Account	Account Number or Page Number	Balance at Beginning of Year	Balance at End of Year
OTHER NONCURRENT LIABILITIES			
Obligations Under Capital Leases Noncurrent	227		
Accumulated Provision for Property Insurance	228.1		
Accumulated Provision for Injuries and Damages	228.2		
Accumulated Provision for Pensions and Benefits	228.3		
Accumulated Miscellaneous Operating Provisions	228.4		
Accumulated Provision for Rate Refunds	229		
CURRENT AND ACCRUED LIABILITIES			
Notes Payable	231		
Accounts Payable	232		
Notes Payable to Associated Companies	233		
Accounts Payable to Associated Companies	234		
Customer Deposits	235		
Taxes Accrued	236		
Interest Accrued	237		
Dividends Declared	238		
Matured Long-Term Debt	239		
Matured Interest	240		
Tax Collections Payable	241		
Miscellaneous Current and Accrued Liabilities	242		
Obligations Under Capital Leases - Current			
DEFERRED CREDITS			
Customer Advances for Construction	252		
Accumulated Deferred Investment Tax Credits	255		
Deferred Gains From Disposition of Utility Plant	256		
Other Deferred Credits	253		
Unamortized Gain on Reacquired Debt	257		
Accumulated Deferred Income Taxes	281 - 283		
Miscellaneous Operating Reserves	265		

## EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) <b>Property Tax Rule 619: You must file the completed declaration by March 15, 2011.</b>		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

## COMPANY STATISTICS

2009 THERM SALES	
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Residential	
Commercial	
Industrial	
Farm (exclusive of irrigation or drainage)	
Pumping (irrigation or drainage only)	
<b>Total Therm Sales in Idaho</b>	
<b>Total Therm Sales for Transport Gas</b>	
<b>Total Therm Sales Systemwide</b>	

OPERATING REVENUES
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Residential	
Commercial	
Industrial	
Farm (exclusive of irrigation or drainage)	
Pumping (irrigation or drainage only)	
<b>Total Sales</b>	
Miscellaneous	
<b>Total Operating Revenues</b>	

# IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value



# **SYSTEM DECLARATION OF LEASED PROPERTY NONCAPITALIZED LEASES**

**(Furnish copies of all leases.)**

<b>Location of Property</b>	<b>Leased From</b>	<b>Description of Property</b>	<b>Year Built</b>	<b>Original Cost (New)</b>	<b>Rental Expense</b>

PROPERTY NOT APPORTIONED (SITUS)			
Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.			
County	Tax Code Area Number	Description of Property	Undepreciated Investment <sup>1</sup> (Round to the nearest dollar.)

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.

## MILEAGE BY TAX CODE AREA

Report information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

<b>County</b> (List in alpha order.)	<b>Tax Code Area Number</b> (List in numerical order within county.) (One total per code area per county) <sup>1</sup>	<b>3" Equivalent Pipeline Mileage<sup>2</sup></b> (Carry to two decimal places.)

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

<sup>2</sup> 3" Equivalent Basis: 1"=0.33, 2"=0.66, 3"=1.00, 6"=2.00, 12"=4.00, 24"=8.00, etc.